

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF NORTH CAROLINA  
CHARLOTTE DIVISION

UNITED STATES OF AMERICA	)	
	)	
v.	)	CASE NO. DNCW3:07CR84-1
	)	(Financial Litigation Unit)
LLOYD BASTFIELD,	)	
	)	
and	)	
	)	
IBM PERSONAL PENSION PLAN,	)	
Garnishee.	)	

**ORDER OF CONTINUING GARNISHMENT**

**THIS MATTER** is before the Court on the Answer of IBM Personal Pension Plan as Garnishee. On February 28, 2008, the Honorable Robert J. Conrad, Jr., sentenced the Defendant to seventy months of incarceration for his convictions of Conspiracy to Defraud the United States, in violation of 18 U.S.C. 371, and Attempting to Evade or Defeat Taxes, in violation of 26 U.S.C. 7201. Judgment in the criminal case was filed on February 28, 2008. As part of that Judgment, the Defendant was ordered to pay an assessment of \$200 and restitution of \$6,164,594.00 to the victim of the crime, the Internal Revenue Service. *Id.*

On June 27, 2011, the Court entered a Writ of Continuing Garnishment ("Writ") to Garnishee, IBM Personal Pension Plan ("Garnishee"). The United States is entitled to a garnishment of 100% of Defendant's periodic pension distributions and has satisfied the prerequisites set forth in 15 U.S.C. 1673. Defendant was served with the Writ on June 29, 2011. Garnishee was served with the Writ on June 30, 2011. Garnishee filed an Answer on July 19, 2011, stating that at the time of the service of the Writ, Garnishee anticipates owing the Defendant a monthly annuity in the amount of \$175.46 in the future. The United States filed a Reply to the Garnishee's Answer on July 25, 2011.

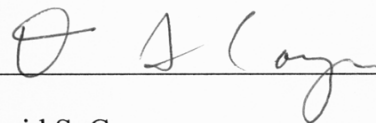
IT IS THEREFORE ORDERED that an Order of Continuing Garnishment is hereby ENTERED in the amount of \$6,138,636.74 computed through June 24, 2011. Garnishee shall pay the United States 100% of Defendant's periodic pension distributions, and Garnishee shall continue said payments until the debt to the United States is paid in full or until further order of this Court.

Payments should be made payable to the United States Clerk of Court and mailed to the Clerk of the United States District Court, 401 West Trade Street, Charlotte, NC 28202. In order to ensure that each payment is credited properly, the following should be included on each check: Court Number DNCW3:07CR84-1.

The United States will submit this debt to the Treasury for inclusion in the Treasury Offset Program. Under this program, any federal payment the Defendant would normally receive may be offset and applied to this debt.

SO ORDERED.

Signed: August 11, 2011

A handwritten signature in dark ink, appearing to read "D S Cayer", is written over a horizontal line.

David S. Cayer  
United States Magistrate Judge

